ANNUAL PERFORMANCE REPORT

2021

Land Commissioner General's Department

CONTENT

Chapter 01

Institutional Profile

1.1 Introduction

Duties pertaining to the alienation of State Lands, including conducting Land Kachcheri for State Lands in terms of the provisions of Land Development Ordinance, State Lands Ordinance, Land Grants (Special Provisions) Act, State Lands (Recovery of Possession) Act, issuance of Permits and Grants to alienate lands to low income earners for residential and agricultural purposes, issuance of long term leases and Free Grants for institutions and higher income earners as well for agricultural and commercial purposes, are fulfilled under this Department.

1.2 Vision of the Department

"Creating a freehold land owning society whilst being the leading stakeholder in State Land management"

1.2.1 Mission of the Department

"Management of State Land at a well-coordinated level adhering to the National Policy and ensuring optimum utilization of State Land to gain sustainable development while confirming the freehold ownership of land."

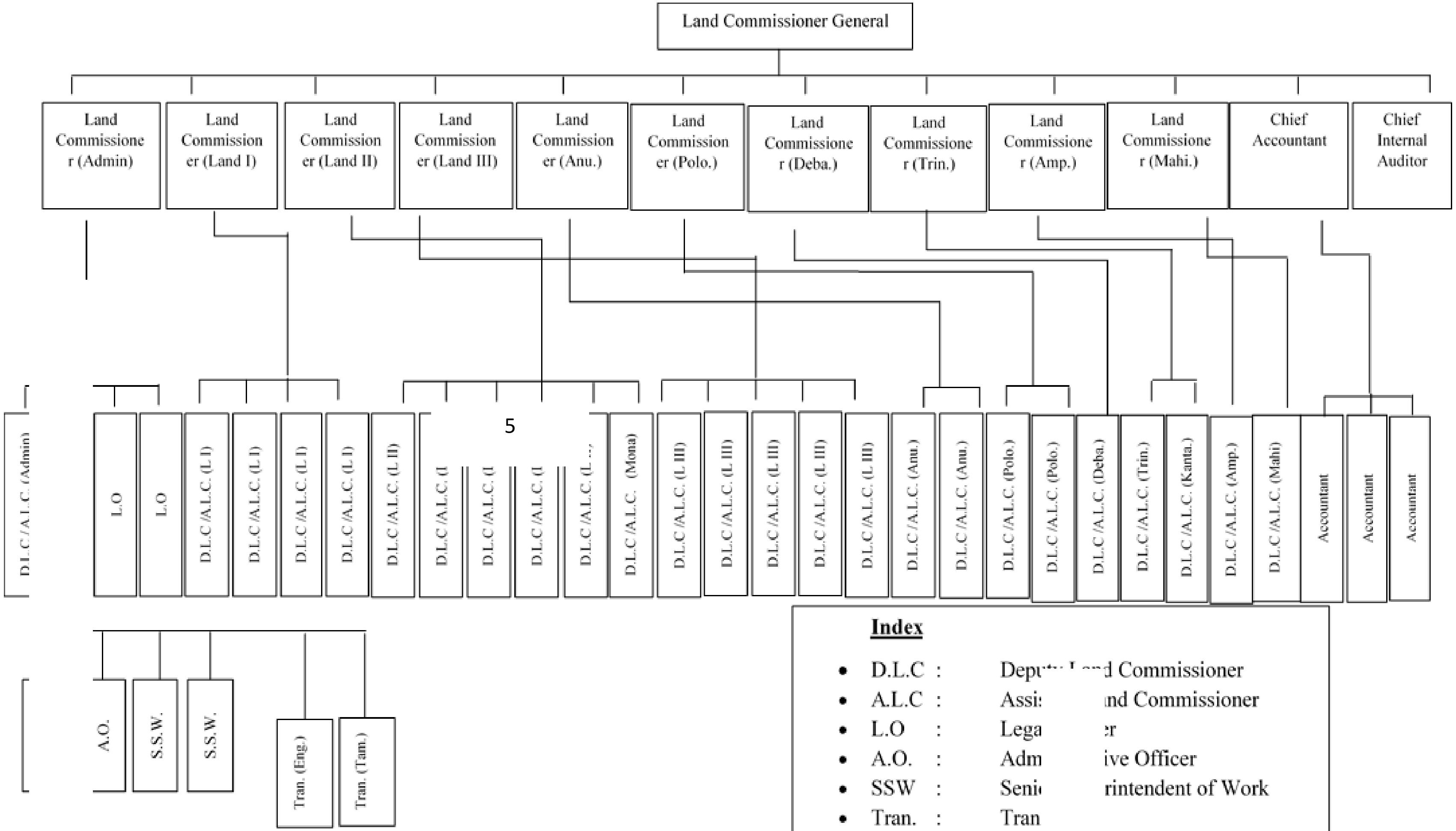
1.2.2 Objectives and Strategies of Department

Objectives	Strategies
1. Ensure the land occupancy of the landless	i. Confirm the ownership of Lands ii. Management of information on State Lands
2. Expand investment opportunities	i. Utilization of State Lands to expand investment opportunities
3. Optimum usage of State Land	i. Development of State Lands in an optimum level ii. Ensure the protection of State Lands
4. Optimum management of resources belonging to the Department	i. Develop the human resource ii. Use physical resources productively iii. Proper management of financial resource
5. Contribute to the growth of state revenue	i. Identify and estimate land revenue ii. Collect land revenue regularly and efficiently iii. Take legal steps to recover outstanding revenue

1.3 Role of Land Commissioner General’s Department in Land Administration

The Land Commissioner General’s Department performs a special role in alienating State Lands being the pioneer in State Land management.

1. Management of inter provincial irrigation and land development projects
2. Distribute lands and issue Grants for lands distributed under the Land Development Ordinance
3. Distribute lands under the State Lands Ordinance by
    - Issuing long term lease permits for residential, agricultural, industrial and commercial purposes
    - Issuing Special and Free Grants
    - Issuing temporality deeds (Pooja Bhoomi deeds) for temples
    - Releasing, leasing and vesting lands required for Government Departments, Statutory Boards and Local Government Institutions
4. Distribute lands and issue Grants under the Land Grants (Special Provisions) Act
5. Protect State Lands and reservations under the State Lands (Recovery of Possession) Act
6. Provide necessary instructions and guidelines to Provincial Land Commissioners and Divisional Secretaries regarding the administration of State Lands outside inter provincial and land development projects
7. Manage information on State Lands
8. Manage the recovery of lease on State Lands in order to strengthen the state lease revenue
9. Develop the human resource
10. Settle land disputes



Index

- D.L.C : Deput[illegible]d Commissioner
- A.L.C : Assi[illegible]nd Commissioner
- L.O : Lega[illegible]er
- A.O. : Adm[illegible]ive Officer
- SSW : Seni[illegible]rintendent of Work
- Tran. : Tran[illegible]

1.5 Regional Offices under the Department

Land related duties pertaining to this departmentare performed with 06 Land Commissioner's offices and 02 Assistant Land Commissioner's offices established under inter provincial irrigation schemes.

Details of the offices under the purview of Land Commissioner General's Department are given below.

1. Land Commissioner (Inter Provincial) - Land Commissioner (Inter Provincial)'s Office - Anuradhapura
2. Land Commissioner (Inter Provincial) - Land Commissioner (Inter Provincial)'s Office - Polonnaruwa
3. Land Commissioner (Inter Provincial) - Land Commissioner (Inter Provincial)'s Office - Ampara
4. Land Commissioner (Inter Provincial) - Land Commissioner (Inter Provincial)'s Office - Trincomalee
5. Land Commissioner (Inter Provincial) - Land Commissioner (Inter Provincial)'s Office - Debaravewa
6. Land Commissioner (Inter Provincial) - Land Commissioner (Inter Provincial)'s Office - Mahiyanganaya
7. Assistant Land Commissioner (Inter Provincial) – Assistant Land Commissioner (Inter Provincial)'s Office - Kantale
8. Assistant Land Commissioner (Inter Provincial) – Assistant Land Commissioner (Inter Provincial)'s Office – Monaragala

1.5.1 Main Divisions of the Department

There are six divisions in the Head Office of the Land Commissioner General's Department namely Land I, Land II, Land III, Administration Division, Accounts Division and Internal Audit Division. The Land Commissioners serve as the Heads of four of these divisions whilst Chief Accountant being the Head of Accounts Division and Chief Internal Auditor being the Head of Internal Audit Division.

Chapter 02

Progress and the Future Outlook

2.1 Progress

	Main Activities as per the Annual Action Plan	Performance Indicators as per the Annual Action Plan	Progress
Main Responsibility	1.1.1 Grant approval for Land Kachcheri for landless persons under the Land Development Ordinance	1500	10806
	1.1.2 Preparation of Permits for landless persons under the Land Development Ordinance	60000	35005
	1.1.3 Preparation of Grants under the Land Development Ordinance	30250	**9230**
	1.1.4 Follow-up activities of Grants (nomination of the succession, confirmation of original ownership, alienation, mortgage, revision of conditions of Grants)	5000	3772
	1.1.5 Preparation of Middle-Class Grants	250	**83**
	1.1.6 Advise and give solutions for the issues pertaining to Permits & Grants under the Land Development Ordinance	15000	11896
	1.1.7 Conduct Mobile- Services programs	500	105
	1.2 Land related duties under the State Lands Ordinance		
	1.2.1 Grant approval for Land Kachcheri to lease lands under the State Lands Ordinance	**92**	**57**
	1.2.2 Submit land lease recommendations to the Ministry under the State Lands Ordinance	**5000**	**7130**
	1.2.3 Preparation of lease bonds under the State Lands Ordinance	**7000**	**758**
	1.2.4 Preparation of Free Grants	**1050**	**1136**
	1.2.5 Registration of Grants/Long Term Leases as per the Registration of Title Act (Bimsaviya)	**10000**	**391**
	1.3 Disposition of lands for government / semi government institutions / temples / associations and other institutions		
	1.3.1 Release lands for departments	1200	1237
	1.3.2 Send recommendations to the Ministry to issue vesting orders for the tri-forces and the local government institutions	100	240
	1.3.3 Buddhist temples	200	171
	1.3.4 Other religious places	60	2
	1.3.5 UDA / NHDA	60	60
	1.3.6 Associations / Organizations	40	8
	1.3.7 Preparation of Tsunami Grants	300	363
	1.3.8 Give advices under the State Lands Ordinance	9000	14708
	1.4 Preparation of Instruments of Dispositions under the Land Grants (Special Provisions) Act	200	77

2.2 Special Programs

2.2.1 Bimsaviya Program

Bimsaviya program could be introduced as the national program implemented in 65 Divisional Secretary's divisions in collaboration with the Ministry of Lands and the Land Title Settlement Department to grant title certificates for the lands.

Accordingly, by the end of the year 2021, it has been able to issue 116 permits and 107 grants under cadastral maps for state lands. Further, 177 Land Kachcheris, 02 mobile services and 25 divisional day programs have been conducted and given advices for 1282 land issues.

2.2.2 Implementation of the State Land Information Management System (e-Slims)

State Land Information and Management System has been designed to make the State Land management more efficient by using information technology. The information on State Lands are entered to this system at Divisional Secretary's divisions' level enabling to proceed with the issuance of documents in land distribution and the process of revenue collection, the follow ups and supervision of distributed lands. It was possible to successfully implement this system, which was commenced with 40 Divisional Secretary's divisions in Western Province in 2013, in 332 Divisional Secretary's divisions island wide by the end of 2021.

Year	2019	2020	2021
Entering information to the data system as per the land documents. (No of documents)	144,936	63,955	62,785
Entering area information with tracings to the data system. (No of allotments)	34,615	90,337	15,973
Issuance of new Grants	5,665	4,195	7,414
Number of Permits		115	484
Preparation of long term lease bonds		11	75

It was targeted to enter 100,000 land documents to the State Land Information Management System during the year 2021 and the Department could enter 62,785 documents. In addition, all the documents including grants, annual permits, and long term lease bonds were also printed in this year by using the said system. Accordingly, it was possible to issue 7,414 Grants. Further, 25 training programs were conducted under the implementation of e-Slims and the total number of officers trained thereby is 1086.

Further Implementation of State Land Information Management System (e-Slims)

It is expected to implement this program in all the Divisional Secretary's division island wide.

Description	Target of the year 2022
Issuance of Permits	5,000
Issuance of Grants	12,000
Enter information on State Land allotments to the Data System	100,000

2.2.3. Program to gather information on State Lands

As this department is entrusted with the sole responsibility of state land management, it is accountable for releasing state lands required for economic development without a delay to the relevant parties and taking necessary measures to ensure the optimum utilization of underutilized state lands. Therefore, the proper identification of state lands and maintaining a database of state land information are useful when fulfilling the said responsibilities. In view of this, measures have been taken to implement a program to gather information on Lands Island wide. Due to an unavoidable reason, we had to postpone the said program which was planned to be commenced in October 2020 to December 2020. Though it was expected to implement this program at Grama Niladhari divisional levels, it was disrupted by the Covid pandemic prevailed in 2021. However, it is planned to enter all the information gathered to a database as this program should be completed by 30 June 2022.

2.3 Future Goals

2.3.1. Other goals to be achieved in the [illegible] mentioned below.

Serial No.	Description	Target of 2022
01.	Collection of lease revenues	Rs. Mn 5000
02.	Preparation of Grants under the Land Development Ordinance	15,000
03.	Preparation of Permits under the Land Development Ordinance	30,000
04.	Preparation of recommendations for long term leases under the State Lands Ordinance	5,000
05.	Preparation of long term leases under the State Lands Ordinance	1500
06.	Preparation of Tsunami Grants	300
07.	Release lands for departments	1,000
08.	Issuance of vesting orders	100
09.	Preparation of Instruments of Dispositions under the Land Grants (Special Provisions) Act	100
10.	Preparation of Middle-Class Grants under the Land Development Ordinance	100
11.	Preparation of Temporality (Pooja Bhoomi) Grants	50
12.	Conducting Mobile Services	100

…………………

Head of the Department

Name: G.D.Keerthi Gamage

Designation: Land Commissioner General

Date: **22.**02.2022

Chapter 03

Overall Financial Performance for the Year

3.1 Statement of Financial Performance

ACA-F

Statement of Financial Performance

For the period ended 31st December 2021

Rs.

Budget2021		Note	Actual 2021	Actual 2020	
-	Revenue Receipts				
-	Income Tax	1			ACA-1
-	Taxes on Domestic goods & services	2			
-	Taxes on International trade	3			
100,000,000	Non Tax Revenue & Other	4	105,312,901	105,011,391	
100,000,000	Total Revenue Receipts (A)		105,312,901	105,011,391	
-	Non Revenue Receipts		-	-	
-	Treasury Imprests		292,183,200	286,429,000	ACA-3
-	Deposits		8,811,585	6,215,212	ACA-4
15,200,000	Advance Accounts		21,790,178	18,014,196	ACA-5/5(A)/5(B)
-	Other Receipts				
15,200,000	Total Non Revenue Receipts (B)		322,784,962	310,658,408	
115,200,000	Total Revenue Receipts & Non Revenue ReceiptsC = (A)+(B)		428,097,864	415,669,799	
-	Remittances to the Treasury (D)		32,693	7,509.00	
115,200,000	Net Revenue Receipts & Non Revenue ReceiptsE = (C)-(D)		428,065,170	415,662,290.00	
	Less : Expenditure				
	Recurrent Expenditure				
378,000,000	Wages, Salaries & Other Employment Benefits	5	371,791,733	363,888,827	
114,800,000	Other Goods & Services	6	79,876,964	78,814,682	ACA-2(ii)
2,104,000	Subsidies, Grants & Transfers	7	1,555,146	1,966,974	
-	Interest Payments	8	-	-	
596,000	Other Recurrent Expenditure	9	595,656	1,027,936	
495,500,000.00	Total Recurrent Expenditure (D)		453,819,499	445,698,419.00	
	Capital Expenditure				
32,000,000	Rehabilitation & Improvement of Capital Assets	10	23,066,084	17,767,822	
106,000,000	Acquisition of Capital	11			

	Assets		19,117,255	14,362,681	
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Capital Assets	13	-	-	
2,000,000	Capacity Building	14	372,250	455,470	
-	Other Capital Expenditure	15	-	-	
140,000,000.00	Total Capital Expenditure (E)		42,555,588	32,585,973.00	
	Deposit Payments		7,690,490	6,698,007	ACA-4
	Advance Payments		25,056,882	16,864,324	ACA-5
-	Other Main Ledger Expenditure		-	-	
-	Main Ledger Expenditure (F)		32,747,372	23,562,331	
635,500,000.00	Total ExpenditureG= (D+E+F(		529,122,460	501,846,722	
(520,300,000.00)	Balance as at 31st DecemberJ = (E-I(		(101,057,289)	(86,184,432)	
	Balance as per the Imprest Reconciliation Statement		-	-	ACA-7
	Imprest Balance as at 31st December		-		ACA-3

3.2 Statement of Financial Position

ACA-P

Statement of Financial Position

As at 31st December 2021

	Note		Actual 2021 Rs.	2020 Rs.
	-	-		
Non Financial Assets				
Property, Plant & Equipment	ACA-6		1,819,354,547	1,816,218,897
Financial Assets				
Advance Accounts	ACA-5/5(a)		67,076,308	63,809,604
Cash & Cash Equivalents	ACA-3			

Total Assets		1,886,430,855	1,880,028,501
<u>Net Assets / Equity</u>			
Net Assets to Treasury		(1,718,624)	(3,864,233)
Property, Plant & Equipment Reserve		1,819,354,547	1,816,218,897
Rent & Work Advance Reserve	ACA-5(B)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	68,794,931	67,673,837
Imprest Balance	ACA-3		
Total Liabilities		1,886,430,854	1,880,028,501

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 5 to 47 and Notes to accounts presented in pages from 53 to 64 form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.

……………………..........	…………………............	………………………
Chief Accounting Officer	Accounting Officer	Chief Accountant
R.A.A.K. Ranawaka	G.D. Keerthi Gamage	E.D. Kumudu
Secretary, Ministry of Lands	Land Commissioner General	**22**.02.2022
22 .02.2022	**22**.02.2022	

3.3 Statement of Cash Flows

Statement of Cash Flows
For the Period ended 31st December 2021

ACA-C

	Actual 2021 Rs.	2020 Rs.
Cash Flow from Operating Activities		-
Total Tax Receipts	14,903,742	11,396,791.00
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected for Other Heads	13,223,585	11,718,580.00
Imprest Received	292,183,200	286,429,000.00
Advance Recovered	14,438,521	11,458,799.00
Deposits Received	8,811,585	6,215,212.00
Total Cash generated from Operations **(a)**	343,560,632	327,218,382
Less **:** Cash disbursed for:		
Personal Emoluments & Operating Paymer 15	271,531,234	266,934,656
Subsidies & Transfer Payments	1,070,209	1,294,942
Expenditure on Other Heads	3,546,660	11,477,695
Imprest Settlement to Treasury	32,693	7,509
Advance Payments	17,969,486	12,089,423
Deposit Payments	7,690,490	6,698,007
Total cash disbursed for Operations **(b)**	301,840,773	298,502,232
NET CASH FLOW FROM OPERATING ACTIVITIES (C)=(a)**-**(b)	41,719,859	28,716,150
Cash Flows from Investing Activities		
Interest	-	-
Dividends 17	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-

Recoveries from on lending	-	-
Total Cash generated from Investing Activities (d)	-	-
<u>Less : Cash disbursed for</u>		
Purchase or Construction of Physical Assets & Acquisition of other Investments	41,719,859	28,716,150
Total Cash disbursed for Investing Activities (e)	41,719,859	28,716,150
NET CASH FLOWS FROM INVESTING ACTIVITIES (F)=(d)-(e)	(41,719,859)	(28,716,150)
NET CASH FLOWS FROM OPERATING & INVESTING ACTIVITIES (g)=(c) + (f)	0	-
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (h)	-	-
<u>Less: Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total cash disbursed for Financing Activities (i)	-	-
NET CASH FLOWS FROM FINANCING ACTIVITIES (J)=(h)-(i)	-	-
Net Movement in Cash (k) = (g) +(j)	0	0
Opening Cash Balance as at 01st January	0	0
Closing Cash Balance as at 31st December	0	0

3.4 Performance of the Revenue Collection

Rs. ,000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Revenue collected	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
2002.01.03	Lands and other lease rentals	100,000	100,000	105,312	105.31%

3.5 Performance of the Utilization of Allocated Provisions

Rs. ,000

Type of Provision	Allocated provision		Actual Expenditure	Utilized provisions as a % of final provision
	Original	Final		
Recurrent	495,000	470,683	453,820	96.42%
Capital	140,000	61,700	42,556	68.97%

3.6 In terms of F.R.208 provisions granted to this Department / DistrictSecretariat / Provincial Council as an agent of the other Ministries/ Departments Rs. ,000

Serial No.	Ministry /Department/ District Secretariat from where the provisions received	Purpose of the provision	Provision		Actual Expenditure	Utilized provisions as a % of final provision
1	Ministry of Lands 122-1-3-1302 430-1-2-1302	PABX, Maintenance of elevator and central air conditioner	498.74 115.61	498.74 115.61	498.74 115.61	100% 100%
2	Land Title Settlement Department 287-2-1-0-1302 287-2-1-0-1201	Generator, PABX, Maintenance of elevator, air conditioner, purchase of Ronio papers	659.71 295	659.71 295	659.71 295	100% 100%
3	Ministry of Public Services, Provincial Councils and Local Government 130-01-02-0-1003	Allowance of Development Officers	320	320	311.66	97.39%

3.7 Performance of the Reporting of Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2021	Balance as per financial Position Report as at 31.12.2021	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	In the process of receiving Board of Survey reports - 2021 from regional offices.	936,104.5		
9152	Machinery and Equipment		121,865.9		
9153	Land		761,393.9		
9154	Intangible Assets		-		
9155	Biological Assets		-		

9160	Work in Progress		-		
9180	Lease Assets		-		

3.8 Report of the Auditor General

The Report of the Auditor General is attached herewith as Annexure I.

18

Perfor rs

4.1 Performance indicators of the Institute (Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100%- 90%	75%-89%	50%- 74%
Conduct 1500 Land Kachcheri under the Land Development Ordinance	100%		
Preparation of 60,000 Permits under the Land Development Ordinance			58%
Preparation of 30,250 Grants under the Land Development Ordinance			66%
Complete 5,000 follow-up activities of Grants under the Land Development Ordinance		75%	
Issuance of 250 Middle-Class Grants			62 %
Issuance of 200 Grants under the Land Grants (Special Provisions) Act			39%
Conduct 92 Land Kachcheri under the State Lands Ordinance			62%
Issuance of 5,000 land lease recommendations under the State Lands Ordinance	100%		
Issuance of 7000 lease bonds under the State Lands Ordinance			42 %
Issuance of 1050 Free Grants	100%		
Send recommendations for 100 vesting orders for Tri-Forces and Local Government Institutions	100 %		
Release 1200 allotments of land for departments	100 %		
Issuance of 300 Tsunami Grants	100 %		
Issuance of 200 Temporality Grants (Pooja Bhoomi deeds)		86%	
Issuance of 60 UDA / NHDA Grants	100 %		
Advise for 9,000 issues regarding land Permits and Grants	100 %		
Preparation of 2,000 Permits by State Lands Information Management System			24 %
Preparation of 10,000 Grants by State Lands Information Management System			74 %
Enter information on 100,000 allotments to the data system through e-Slims			63 %
Conduct 500 Mobile Services programs			21 %
Conduct 34 provincial and regional workshops under human resource development			18 %

Chapter 05

Performance of the achieving Sustainable Development Goals (SDG)

5.1 Identified respective Sustainable Development Goals

Goal	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50%-74%	75%- 100%
(Sustainable Development Goal 1.4) Ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance	Preparation of Permits under the Land Development Ordinance	Preparation of 60,000 Permits		58.34%	
	Preparation of Grants under the Land Development Ordinance	Preparation of 30,250 Grants		65.80%	

5.2 The progress and challenges of achieving Sustainable Development Goals

The target of preparing permits under the Land Development Ordinance in the year 2021 was 60,000 and its progress was 35,005. The target of preparing grants under the Land Development Ordinance in the year 2021 was 30,250 and its progress was 19,906. At the same time, the target of preparing permits through eSlims was 2,000 and target of preparing grants through eSlims was 10,000 and their progress was 484 and 7,414 respectively.

Due to the pandemic situation prevailed in the country in 2021, it was difficult to some extend to achieve the targets set at the beginning of the year for preparing grants and permits under the Land Development Ordinance.

6.1 Cadre Management

	Approved Cadre	Existing Cadre	On Contract Basis	Vacancies
Senior	53	35	2	18
Tertiary	38	5	2	33
Secondary	674	488	7	186
Primary	140	92	1	48

- The senior level includes the posts of Land Commissioner General, Land Commissioner, Chief Accountant, Chief Internal Auditor, Assistant Land Commissioner, Accountant, Surveyor, and Legal Officer.
- The tertiary level includes the posts of Administrative Officer, Colonization Officer (special), Senior Superintendent of Surveys, Translator and Information Communication Technology Officer.
- The secondary level includes the posts of Development Officer, Superintendent of Surveys, Colonization Officer, Planning Officer, Management Services Officers, Field Instructor, Information Communication Technology Assistant and Record Keeper.
- Primary level includes the posts of Driver, Motor Mechanic, Office Assistant (KKS), Office Laborer, Circuit Bungalow Keeper, Circuit Bungalow Laborer, Survey Assistant, Store Keeper and Watchman.

6.2 How the lack of human resources affected to the performance of the institute

Even though the requests have been made to the Ministry of Public Administration to fill the vacancies in the Combined Service, it was not possible to fill all of them. There are considerable numbers of vacancies in the departmental posts as well. Since the vacancies in the posts of Land Commissioner, Superintendent of Surveys, Colonization Officer and Circuit Bungalow Keeper could not be filled, measures have been taken to employ some retired officers on contract basis upon the approval of the Public Service Commission to those vacancies.

Due to the lack of human resources, the duties pertaining to the department are currently shared by the existing number of officers in the department and it has an impact on the efficiency and the productivity of the officers. If this shortage was lessened, the overall performance of the department would be increased.

Name of the Program	No. of staff trained	Duration of the Program	Total Investment (Rs)		Objective of the Program
			Local	Foreign	
Training on salary conversion	1	02 Days	7,000.00		To improve the subject knowledge on salary conversion of the officers
Training on preliminary investigation	1	02 Days	7,000.00		To improve the subject knowledge on preliminary investigation of the officers
Training on long term lease	40	01 Day	6,995.00		To improve the subject knowledge on long term lease of the officers
Post Graduate Course in Social Science - Mr.M.L.A. Sanjeewa (ALC)	1	01 Year	70,000.00		A course to be completed as per the service minute of SLAS
Post Graduate Course of University of Colombo – Mrs. A.L.I. Bhanu (DLC)	1	01 Year	150,000.00		A course to be completed as per the service minute of SLAS
MBA in e-Governance Post Graduate Course – Mr. Sameera Hettiarachchi (ALC) - (First installment)	1	02 Years	50,000.00		A course to be completed as per the service minute of SLAS
	45		290,995.00		

6.3.1. How the Training Programs have contributed to the Performance of the Department

Though the training programs were scheduled to be conducted throughout the year to enhance the quality of the staff with improved knowledge and attitude, with the objective of providing an efficient and productive service to the public, most of the programs could not be conducted due to the Covid pandemic.

However, the training on long term lease was beneficial to find solutions for the issues arisen in preparing long term lease bonds and the other aforesaid trainings were also advantageous in streamlining the duties in the establishment division.

Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Compliance	Corrective actions proposed to avoid non-compliance in future
01	The following Financial statements/accounts have been submitted to the due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not relevant		
1.4	Stores Advance Accounts	Not relevant		
1.5	Special Advance Accounts	Not relevant		
1.6	Other	Not relevant		
02	Maintenance of books and registers (F.R. 445)			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Register of Liabilities has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA - N20) has been maintained and update	Complied		
03	Delegation of functions for financial control (F.R. 135)			

3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
04	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
05	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Not complied	The process of obtaining details was delayed due to the Covid pandemic 13.12.2021	
06	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2))DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Not complied	Delayed in 2021 due to the Covid pandemic	
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	Audit and Management Committee			

7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Not complied	Audit and Management Committees were not summoned due to the Covid pandemic (as per the DMA Circular)	
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not complied	The condition of the vehicles was discussed at the audit committee held in this department on 27.04.2021. Accordingly, the not repairable vehicle (KH 5690) was disposed and the repairable vehicle (KH 5694) was repaired to use.	
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard	Complied		

	to every vehicle accident			
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Not complied	The approval has been received to construct the fourth floor of the Ministry as per the decision of the Cabinet of Ministers.	
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			

14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management			

18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Not Complied		Noted to prepare in the future
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Not complied	Had to consult the Ministry of Public Administration and clear the doubts due to the lack of proper understanding on preparation of this plan	Complete before the end of March 2022
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Not complied	Lack of opportunities for trainings due to the Covid pandemic prevailed in last year	Organize training programs during this year
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Not complied	Not finalizing the Human Resource Plan for the year 2021	Complete this task before the end of March 2022
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	Responses to Audit Paragraphs			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

My No.PAL/A/LCG/2/2021/11 Date:18th August 2022

Accounting Officer,
Land Commissioner General's Department.

Summary Report of the Auditor General on the Financial Statements of the Land Commissioner General's Department for the year ended 31 December 2020 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018

1. Financial Statement

1.1. Qualified Opinion

The audit of the financial statements of the Land Commissioner General's Department for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021 and the statement of financial performance and cash flow statement for the year then ended, was carried out under my direction in terms of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. My comments and observations on the financial statements of the Land Commissioner General's Department in terms of provisions in Section 11(1) of the National Audit Act No. 19 of 2018 appear in this report. The audit report forwarded in terms of provisions in Article 154 (6) of the Constitution read in conjunction with provisions of the Section 10 of National Audit Act No. 19 of 2018 will be tabled in Parliament in due course.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the accompanying financial statements prepared give a true and fair view of the financial position of the Land Commissioner General's Department as at 31 December 2021, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibilities of the Accounting Officer for the Financial Statements

----

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles provisions stipulated in Section 38 of the National Audit Act No. 19 of 2018 that give a true and fair view, and for such internal control as the Accounting Officer determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16(1) of the National Audit Act No. 19 of 2018, Land Commissioner General's Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared.

As per the provisions of the Subsection 38(1) (c) of the National Audit Act,the Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Land Commissioner General's Department and carry out periodic reviews to monitor the effectiveness of such system and accordingly make any alterations required for such systems to be effectively carried out.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

----

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue the summary report of the Auditor General that includes my opinion. Reasonable assurance is a high level of assurance, but is not a gua audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercised professional

judgment and maintain professional skepticism throughout the audit. I also:

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluated whether the underlying transactions and events of the structure and content of the financial statements including the disclosures have been represented in financial statements in an appropriate and reasonable manner.
- Evaluated the overall presentation of the financial statements, including the disclosures, and whether the underlying transactions and events of the structure and content of the financial statements, have been represented in an appropriate and reasonable manner.

I communicate with the Accounting Officer regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Legal Requirements

I express the following matters in accordance with Section 6 (1) (d) of the National Audit Act No. 19 of 2018.

(a) The financial statements presented are consistent with thepreceding year.

(b) My recommendations on the financial statements for the preceding year had been executed.

1.6 Comments on Financial Statements

1.6.1 Statement of Financial Position

1.6.1.1 Non-Financial Assets

A variance of Rs. 129,899 was observed between the opening balances of the assets of office equipment and computer accessories in the Statement of Non-Financial Assets (ACA-6) presented as at as at 31 December of the year under review and the closing balances of Statement of Non-Financial Assets (ACA-6) presented as at as at 31 December 2020, and reasons for the said variance had not been given through Notes to Accounts.

(a) A cost of Rs.129,715,000 related to 19 vehicles of the Department had not been included in the Statement of Non-Financial Assets (ACA-6) prepared as at as at 31 December of the year under review.

(b) Value of a tractor used by the Agrarian Services Centre- Rathmalwewa and of and a water bowser parked at the Divisional Secretariat- Lunugamwehera belonging to the department had not been included in the Statement of Non-Financial Assets (ACA-6) presented as at as at 31 December of the year under review.

1.7Absence of Evidence for Auditing

Office or place of use, registered books or board of survey reports related to a cost of Rs.18,507,000 of 6 vehicles included in the Statement of Non-Financial Assets (ACA-6) prepared as at as at 31 December of the year under review had not been submitted for auditing.

2. Financial Review

2.1 Income Management

(a.) Land Commissioner General collects lease revenue from inter provincial farmer colonization areas under the State Lands Ordinance and actions had been taken to recover the lease revenue of Rs. 84,916,237 that remained in arrears by the end of the year under review. 53 percent of the revenue in arrears, i.e. Rs.45,145,773 remains overdue over a period of 2 years and only Rs.5,181,448 had been recovered from the revenue in arrears during the year under review.

(b.) It was unable to check the accuracy of the Land and other lease rental income of Rs.105,312,901 and the estimated income of Rs.100 million presented in the Financial Performance Statement of the year under review due to non maintenance of a Lease Ledger in respect of the lands for which the department charges lease.

(c.) A land lease income of Rs.20,676,543 not recorded pertain to the year 2020 and preceding years in the four inter provincial offices of Debarawewa,Mahiyanganaya, Monaragala, Ampara alone had been identified. Accordingly, it is confirmed that proper records had not been maintained with respect to the preceding years and it could not be satisfied of the accuracy of the lease income in arrears of Rs.84, 916,237 reported by the A.C.A.1 (i) as at 31 December of the year under review due to non-submission of a complete lease ledger.

2.2 Expenditure Management

A provision of Rs.140,000,000 had been allocated for 07 Capital Object Codes in the year under review and it is a 305 per cent increase compared to the preceding year. The total amount of Rs. 2,000,000 allocated for an object code had not been spent and the total amount spent for the remaining object codes as at 31 December of the year under review had been Rs. 42,555,588.Accordin 5 ıt of the provision, i.e. Rs.97, 444,412 had been saved at the end of the year under review.

2.2 Non – Compliance with Law, Rules and Regulations

Instances of non compliance with laws, rules and provisions stipulated by regulations are as follows.

Reference to Law, Rules and Regulations	Non Compliance
(a.) Establishment Code of the Democratic Socialist Republic of Sri Lanka	
(i) Section 4.2.5 of Paragraph XXIV	Although action should have been taken to recover Rs. 19,940 from an officer retired 16 years ago and Rs.188, 695 from an officer retired within a period of 1 to 2 years ago included in the loan balances of Rs.911,533 recoverable from 08 officers retired as at 31 December of the year under review, from the pension or the gratuity ,action had not been taken accordingly.
(ii) Sections 4.5 and 4.6 of Paragraph XXIV	Action had not been taken to complete disciplinary inquiries and implement disciplinary actions with respect to loan balances of Rs. 467,229 recoverable from 08 interdicted officers including 05 loan balances of Rs.317,735 outstanding over a period of 5 years and to recover the loans from the Guarantor or the heirs in accordance with the Establishment Code

(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	
(i) F.R. 104 (3) and (4)	If a delay of more than 07 days is envisaged for making a full report, in case of a damage/accident, a preliminary report, should be sent immediately, it had taken a period from18 days to 4 months to submit preliminary report regarding 05 vehicle accidents occurred in the year 2019 and 2020 and the respective full report had not been submitted even by 31 March 2022.
(ii)F.R. 371 (2)	Although an Ad hoc Imprest up to a maximum of Rs. 100,000 could be granted at a time only to staff grade officers for a any specific task as per F.R. , an Ad- hoc imprest of Rs.143,500 had been granted to a staff grade officer on 15 February in the year under review and the actual expenditure had been Rs.92,765.
(iii)F.R. 371 (5)	Although Settling an imprest should not be delayed exceeding the 31st December of the financial year where the said imprest had been issued and an ad hoc sub-imprest granted should be settled within 10 days upon the completion of the relevant task, a period ranging from 24 days to 04 months had been taken to settle the advances of Rs.166,364 granted on 11 instances during the year under review.

(c) Circulars issued by the Ministry of Public Administration and Management	
(i) Paragraph 3.1 of the Circular No.30/2016 dated 29th December 2016	Although the consumption of fuel must be re-tested after a period of 12 months from each fuel test or after running a distance of 25,000km or after carrying out a major repair to the engine, whichever occurs first, such fuel tests had not been done with respect to 30 vehicles of the department.
(ii) Annexure 02 specimen of the Circular No.02/2008 dated 24th January	Although the Human Resource Plan of the department has to be prepared based on the specimen given in the Annexure 02 of the Circular, actions had not been taken accordingly.
(i) Circular No.05/2008 dated 06th February 2008 amended by the Circular No. 05/2018 (1) dated 24th January 2018	Although it is required to prepare and implement a Citizens'/Clients' Charter by the department in accordance with the Circular, action had not been taken accordingly.
(d) State Accounts Circulars Section 4 of the Circular No.262/2017 dated 29th December 2017	Although it had been specified to settle the loan balances of the deceased and retired officers in the year 2018 and thereafter by taking actions as per the provisions stipulated in circulars, Rs.232,267 and Rs.911,533 recoverable from 08 officers deceased and retired respectively during the year under review had been included in the Advance Account of the Public Officers prepared as at 31 December of the year under review.
(e) 6th Regulation of the Regulations made by the Minister in accordance of the Section 41 of the Right to Information Act No.12 of 2016	Although a register of applications for information should be maintained as per the RTI specimen 03, department had not acted accordingly.

2.4 Deposits

Actions had not been taken as per F.R. 571 regarding the deposits of Rs. 1,138,699 exceeding 02 years included in the balance of Rs.68,794,932 which remained as at 31 December of the year under review with respect to 03 General Deposits Accounts.

3 Operational Review

3.1 Performance

3.1.1 Failure to Achieve Expected Outcome

(a) State Lands Information Management System (e-Slims) had been initiated in the year 2013 for the purpose of making the state land management more effective and the cost borne in that regard by the end of the year under review had been Rs.159,456,247. Though this project had been implemented for over a period of 07 years, the number of allotments entered in to this system was 1,306,917 and out of the 100,000 allotments which had been planned to be entered in the year under review, only 62,785 allotments had been entered. It was further observed that an estimate in respect of the allotments of lands to be entered to the system through the project and the time taken for the said cause had not been prepared.

(b) The revenue of leasing state lands is collected through 09 Provincial Land Commissioner's Offices and 08 Deputy Land Commissioner's offices and although it had been planned by the Department to obtain information pertaining to the information with regard to the revenue collected in the year under review and the revenue in arrears by the end of the year under review via the (e-Slims) information system, it had not been able to obtain the relevant information from the aforesaid system.

(c) Although it had been planned to issue 10,000 Grants, 2000 new licenses and 500 long term lease indentures through State Lands Information Management System (e-Slims) during the year under review, the number of Grants, Licenses and Lease Indentures issued as at 31 December of the year under review had been 7414, 484 and 75 respectively.

(d) An island wide census of collecting state land information had been commenced by the Land Commissioner General's Department in the final quarter of the year 2020 under the instructions and guidance of the Ministry of Lands, and 10 million census specimen sheets had been printed from the Department of Government Printing free of charge and distributed among the Grama Niladhari Divisions covering the whole island. It had been unable to disclose information on state lands identified through this census due to the reason of not obtaining reports on the progress of the respective census activities even by 31 December of the year under review.

(e) Activities such as conducting Land Kachcheris, issuance of Permits, issuance of Grants, conducting mobile services ,conducting divisional days and resolving issues, etc had been planned by the Department under Bimsaviya Program and except of the task of conducting Land Kachcheris, the progress of all other activities, remained at a low range between 4 to 43 percent.

(f) 177 Land Kachcheris had been conducted in 10 Divisional Secretary's Divisions having planned to conduct 20 Land Kachcheris in 68 Divisional Secretary's Divisions. Accordingly, number of Kachcheris conducted only in Rajanganaya Divisional Secretary's Divisions was 92, and it had taken a higher value than the annual target. Accordingly, it was observed that planning had been done from a very lower target ,having not drawn to the optimal number of Land Kachcheris which could be conducted.

3.1.2. Annual Performance Report

Although information related to the targets and progress of strategies such as recovery of departmental income in arrears and legal action taken in that respect and ensuring the protection of state lands, had been included in the Annual Performance Report up to the year 2020, the said targets and progress had not been included in the performance report prepared for the year under review. Accordingly, it was unable to examine the steps taken with respect to recovery of overdue income , encroachments and the progress of legal actions taken in the said respect.

3.2 Procurements

(a) Although the department had planned to purchase 400 Desktop computers in the year under review, it had been informed by the Secretary to the Cabinet of Ministers that purchases had been temporarily suspended as per the Cabinet Decision No.21/1596/134 dated 30 the August 2021. Accordingly, it had been unable to fulfill the requirements as planeddue to the delays in the procurement process and the Rs. 79,218 incurred for the newspaper notices on18 August of the year under review had turned out to be a futile expenditure.

(b) Rs.55.92 of provision allocated for the purchase of technical equipment under the e-Slims Project in the year under review had not been utilized as at 31 December of the year under reviewdue to the delays in the procurement process.

3.3 Asset Management

(a) 01 Tablet computer, 01 40" inch LED television and 01 digital multimedia projector in totalvalue of Rs. 221,065 purchasedinthe year2016 had been remainedunused in stores even by of 31 March 2022.

(b) 05 vehicles belonging to the department had been parked in the department premises since a period of 4 to7 years and actions had not been taken to repair or condemn the said vehicles.

3.4 Losses and Damages

(a) Action had not been taken to recover or write off from books Rs.1,079,050 out of Rs. 1,988,262, i.e. the total loss with respect to 06 vehicle accidents occurred as at 31 December of the year under review.

(b) The accident of Vehicle No.PD-6509 occurred on 23 December of the year under review had not been included in the Statement of Losses and Waivers of the Financial Statement.

(c) Rs. 1,592,872 Rs.54,887had been charged from the Insurance Corporation and the responsible officers respectively, out of Rs.2,399,395,the total of losses occurred due to vehicle accidents within the period of 2015 to 2019 and actions had not been taken even by the end of the year under review to obtain order of write off as per F.R.109 with respect of remaining Rs.700,813.

3.4 Management Weaknesses

(a) Although the Secretary to the Ministry of Tele Communication and Digital Infrastructure had been informed by the letter no. 1/21/LGN 2.0 dated 21 February 2018 that the Lanka Government Network (LGN 2.0) shall be utilized to work with the public institutions such as the Presidential Secretariat, Divisional Secretariat, Environment Authority, Valuation Department which work simultaneously in state land management activities and to carry out activities of the State Lands Information Management System (e-Slims) as per the e-Government concept, it was observed that the department had not contributed to implement the e- Government concept as a result of not using Lanka Government Network for the aforesaid purposes. Further, an expense of Rs. 5,368,856 had been incurred during the year under review by the department for two communication companies in respect of obtaining internet services and a cost of Rs. 448,586 had been incurred by the Information and Communication Technology Agency in the year under review for the purpose of providing LGN 2.0 internet facilities to the department.

(b) As per the Progress Report of the Land Ministry submitted as at 31 December of the year under review, it had been identified that the direct responsibility pertaining to state lands which covers 20 percent of the total land extent of Sri Lanka, is vested in the department and a land register inclusive of the land dispositions made since the date where the department was established in the year 1931, had not been maintained.

(c) Although it had been decided to recover Rs.50,813 , i.e, 15 percent of the loss of Rs..338,755 incurred to the government, from the driver based on the recommendations of the "Committee to prepare final reports on lossesappointed" in accordance with F.R. 104 (4) the accident occurred to the vehicle bearing the No.KR-6496, the relevant amount had not been charged even by the end of the year under review.

4.Sustainable Development

Although preparation of Grants underLand Development Ordinance had been mentioned as sustainable development goals by the Performance Report of the year under review, it had been unable to evaluate the contribution rendered by the department to achieve sustainable development goals due to the reason of not mentioning the progress of achieving the anticipated targets by the department and provincial councils separately.

5. Staff Management

Details of the approved cadre and the actual cadre ofthe department are given below.

	Approved Cadre	Actual Cadre	No. of Vacancies
Senior	53	35	18
Tertiary	38	5	33
Secondary	678	488	190
Primary	140	92	48
Total	909	620	289

There were 289 vacancies including 18 vacancies in the senior levelas at 31 December of the year under review, yet action had not been taken to recruit employees for the said posts or to revise the approved cadre on exigency of service.

Sgd. Illegibly& placed the official stamp
R.M.Rathnayake
Deputyt Auditor General
For Auditor General